

# HOUSE . . . . . No. 2440

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By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and others relative to real estate taxation of certain property upon the passage of proposition two and one-half, so-called, overrides. Revenues.

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## The Commonwealth of Massachusetts

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### PETITION OF:

J. James Marzilli, Jr.                      Thomas J. O'Brien  
Rachel Kaprielian

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In the Year Two Thousand and Five.

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AN ACT TO PROVIDE PROPERTY TAX RELIEF.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1     Section 21C of chapter 59 of the General Laws, as appearing in  
2     the 2002 Official Edition, is hereby amended by inserting at the  
3     end thereof the following new paragraph:  
4     (i) Upon passage of a ballot question under paragraphs (g),  
5     (i½) (j) or (k), the local appropriating authority may, by a majority  
6     vote, cap the tax payment due on properties whose assessed valua-  
7     tion is \$400,000 or less at an amount identical to that which would  
8     be in effect under the provisions of subsections (b) and (f) of this  
9     section, provided that: 1) the owner of the property shall occupy it  
10    as a principal residence and shall not be a dependent of any other  
11    taxpayer, and 2) the total income of the property owner shall not  
12    exceed \$20,000 for a single individual who is not the head of a  
13    household, \$30,000 for a head of household, and \$40,000 for a  
14    husband and wife filing a joint return.